

**CERTIFIED MAIL****JAN 28 1966****Ladies and Gentlemen:**

We have completed consideration of your application for recognition of exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

The information submitted indicates that you were formed [REDACTED] as a congregation. The purposes for which you were formed are to aid, assist, and care for sick brothers, and to assure that each brother receives a decent burial. You have provided burials for more than [REDACTED] members and their relatives. You have a small sickness plan, available to members only. You also send various monies to orphanages, hospitals and other charities.

Section 501(c)(3) provides, in part, for the exemption of organizations organized and operated exclusively for charitable purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Section 1.501(c)(3)-1(c)(2) of the Income Tax Regulations states that an organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals.

Section 1.501(c)(3)-(d)(1)(ii) of the Income Tax Regulations provides that an organization is not organized or operated exclusively for charitable purposes unless it serves a public rather than a private interest.

The information available demonstrates that you are organized for a benevolent purpose, but you serve a private interest rather than a public interest. By providing benefits only to members and their relatives, you are demonstrating that you are formed for the benefit of a definite class of individuals. A corporation organized and operated for the benefit of specific individuals is not charitable.

Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
[REDACTED]						

Also, by providing the sick and death benefits to members and their relatives, your net earnings inure to the benefit of your members. Even though the recipients may be needy, you are still serving the private interests of insiders.

Accordingly, we conclude that you are not organized or operated exclusively for purposes described in section 501(c)(3). Therefore, you are not exempt from Federal tax under that section.

You are required to file a taxable return Form 1120 or 1041 with the District Director of Internal Revenue Service. Please send the return to the Internal Revenue Service, P.O. Box 1680, General Post Office, Brooklyn, N.Y. 11202.

Contributions made to you are not deductible by the donors as charitable contributions as defined in section 170(c) of the Code.

If you do not agree with this determination you may protest in accordance with the enclosed instructions within 30 days.

Protests submitted which do not contain all the documentation stated in the instructions will be returned for completions.

If we do not hear from you within that time this determination will be considered final and the appropriate State Officials will be notified.

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Internal Revenue Code provides in part that "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

Sincerely yours,

District Director

Enclosure: Pub. 892

Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer

Approval and Clearance

Department of the Treasury / Internal Revenue Service